

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Brown County School Corporation (670)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$7,618,335	\$7,481,692	\$7,112,369	\$6,697,972	-3.2%	-5.8%
Group Health Insurance	222	\$1,152,645	\$1,003,824	\$1,120,875	\$1,133,954	-0.4%	1.2%
Non - Certified Salaries	120	\$936,237	\$884,562	\$1,086,189	\$1,133,187	4.9%	4.3%
Teacher Retirement Fund, After 7-1-95	216	\$451,936	\$459,281	\$500,053	\$513,191	3.2%	2.6%
Social Security Certified	212	\$548,364	\$545,145	\$524,449	\$494,338	-2.6%	-5.7%
Severance/Early Retirement Pay	213	\$230,782	\$184,158	\$263,383	\$359,175	11.7%	36.4%
Instruction Services	311	\$50,059	\$101,008	\$139,074	\$179,298	37.6%	28.9%
Transfer Tuition to Other School Corps Within State	561	\$200,395	\$225,207	\$130,390	\$175,278	-3.3%	34.4%
Operational Supplies	611	\$166,172	\$174,400	\$128,148	\$168,329	0.3%	31.4%
Licensed Employees	135	\$79,673	\$27,281	\$86,995	\$149,547	17.0%	71.9%
Public Employees Retirement Fund	214	\$96,881	\$102,789	\$135,421	\$144,428	10.5%	6.7%
Textbooks	630	\$400,689	\$99,799	\$276,331	\$143,911	-22.6%	-47.9%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$99,477	\$98,369	\$77,980	\$95,223	-1.1%	22.1%
Social Security Noncertified	211	\$81,822	\$71,983	\$85,399	\$90,032	2.4%	5.4%
Data Processing Services	316	\$47,412	\$91,644	\$69,377	\$77,442	13.1%	11.6%
Teacher Retirement Fund, Prior to 7-1-95	215	\$118,022	\$99,018	\$76,834	\$66,727	-13.3%	-13.2%
Pupil Services	313	\$18,598	\$48,862	\$50,380	\$45,294	24.9%	-10.1%
Group Accident Insurance	223	\$20,599	\$22,056	\$18,973	\$19,076	-1.9%	0.5%
Equipment	730	\$5,623	\$6,090	\$1,129	\$16,625	31.1%	1372.5%
Nonlicensed Employees	136	\$126,655	\$130,665	\$118,346	\$15,815	-40.6%	-86.6%
Group Life Insurance	221	\$17,216	\$17,117	\$16,295	\$15,314	-2.9%	-6.0%
Dues and Fees	810	\$9,095	\$15,460	\$8,280	\$12,187	7.6%	47.2%
Postage and Postage Machine Rental	532	\$9,441	\$9,452	\$14,100	\$9,683	0.6%	-31.3%
Other Purchased Services	593	\$7,623	\$11,149	\$7,327	\$9,495	5.6%	29.6%
Repairs and Maintenance Services	430	\$12,819	\$13,041	\$9,415	\$6,185	-16.7%	-34.3%
Professional Development	748	\$10,899	\$2,587	\$1,962	\$6,103	-13.5%	211.0%
Telephone	531	\$5,918	\$5,793	\$5,222	\$5,700	-0.9%	9.2%
Distance Learning Equipment	742	\$14,390	-\$3,992	\$0	\$4,697	-24.4%	NA
Library Books	640	\$6,792	\$3,015	\$4,562	\$4,670	-8.9%	2.4%
Other Professional and Technical Services	319	\$20,320	\$6,947	\$2,250	\$4,325	-32.1%	92.2%
Other Supplies and Materials	615, 660 - 689	\$3,099	\$3,644	\$2,045	\$2,555	-4.7%	25.0%
Statistical Services	317	\$2,394	\$168	\$255	\$1,602	-9.6%	528.7%
Miscellaneous Objects	876 - 899	\$1,373	\$0	\$0	\$760	-13.7%	NA
Periodicals	650	\$980	\$1,564	\$223	\$711	-7.7%	218.3%
Travel	580	\$1,467	\$1,711	\$0	\$285	-33.6%	NA
Stipends	131	\$810	\$0	\$0	\$0	-100.0%	NA
Instructional Programs Improvement Services	312	\$10,600	\$3,326	\$0	\$0	-100.0%	NA
Student Transportation Services	510	\$285	\$0	\$0	\$0	-100.0%	NA
Staff Services	314	\$0	\$0	\$645	\$0	NA	-100.0%

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						Compound Annual Growth	Percent Change 2014 to 2015
Food Purchases	614	\$3,681	\$2,720	\$0	\$0	-100.0%	NA
Advertising	540	\$3,524	\$298	\$0	\$0	-100.0%	NA
Buildings	720	\$5,750	\$0	\$0	\$0	-100.0%	NA
Land and Easements	710	\$0	\$6,771	\$3,757	\$0	NA	-100.0%
Student Academic Achievement Total		\$12,598,852	\$11,958,604	\$12,078,433	\$11,803,111	-1.6%	-2.3%
Student Instructional Support							
Certified Salaries	110	\$1,188,043	\$1,229,778	\$1,235,589	\$1,263,623	1.6%	2.3%
Non - Certified Salaries	120	\$500,030	\$501,710	\$510,511	\$517,318	0.9%	1.3%
Group Health Insurance	222	\$233,803	\$209,529	\$242,312	\$267,960	3.5%	10.6%
Teacher Retirement Fund, After 7-1-95	216	\$79,328	\$82,812	\$93,658	\$101,810	6.4%	8.7%
Social Security Certified	212	\$88,154	\$91,211	\$91,249	\$93,598	1.5%	2.6%
Public Employees Retirement Fund	214	\$55,637	\$61,315	\$68,215	\$72,287	6.8%	6.0%
Social Security Noncertified	211	\$36,211	\$36,433	\$36,943	\$37,432	0.8%	1.3%
Severance/Early Retirement Pay	213	\$34,694	\$36,280	\$33,001	\$31,561	-2.3%	-4.4%
Operational Supplies	611	\$12,888	\$19,169	\$21,199	\$22,200	14.6%	4.7%
Travel	580	\$9,847	\$7,848	\$12,810	\$17,678	15.8%	38.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$12,878	\$12,808	\$8,928	\$8,551	-9.7%	-4.2%
Group Accident Insurance	223	\$3,329	\$3,595	\$3,454	\$3,610	2.0%	4.5%
Group Life Insurance	221	\$2,906	\$2,944	\$2,867	\$3,133	1.9%	9.3%
Licensed Employees	135	\$0	\$0	\$0	\$2,053	NA	NA
Repairs and Maintenance Services	430	\$3,590	\$2,085	\$3,815	\$1,415	-20.8%	-62.9%
Other Professional and Technical Services	319	\$1,204	\$150	\$255	\$327	-27.8%	28.2%
Unemployment Insurance	230	\$25,232	\$4,945	\$1,444	\$0	-100.0%	-100.0%
Student Instructional Support Total		\$2,287,774	\$2,302,612	\$2,366,250	\$2,444,556	1.7%	3.3%
Overhead and Operational							
Student Trans. Purch. From Another IN School Corp. Within State	511	\$1,506,017	\$1,531,750	\$1,741,789	\$1,742,770	3.7%	0.1%
Non - Certified Salaries	120	\$1,456,047	\$1,476,185	\$1,596,454	\$1,651,172	3.2%	3.4%
Repairs and Maintenance Services	430	\$986,372	\$917,171	\$693,839	\$789,000	-5.4%	13.7%
Group Health Insurance	222	\$374,701	\$372,982	\$426,027	\$682,665	16.2%	60.2%
Operational Supplies	611	\$667,529	\$623,023	\$596,629	\$527,223	-5.7%	-11.6%
Other Public or Private Utility Services	419	\$482,121	\$327,173	\$363,488	\$488,094	0.3%	34.3%
Insurance	520	\$93,477	\$334,024	\$457,916	\$412,368	44.9%	-9.9%
Certified Salaries	110	\$330,686	\$366,704	\$405,314	\$404,035	5.1%	-0.3%
Public Employees Retirement Fund	214	\$155,085	\$180,081	\$209,702	\$224,833	9.7%	7.2%
Data Processing Services	316	\$418,981	\$287,312	\$51,501	\$156,042	-21.9%	203.0%
Miscellaneous Objects	876 - 899	\$165,066	\$196,170	\$186,995	\$134,813	-4.9%	-27.9%

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Social Security Noncertified	211	\$107,459	\$109,475	\$115,986	\$120,330	2.9%	3.7%
Gasoline and Lubricants	613	\$0	\$0	\$26,155	\$99,935	NA	282.1%
Severance/Early Retirement Pay	213	\$59,635	\$52,111	\$56,003	\$58,112	-0.6%	3.8%
Telephone	531	\$58,478	\$47,985	\$48,709	\$45,945	-5.9%	-5.7%
Social Security Certified	212	\$25,072	\$26,911	\$30,586	\$30,107	4.7%	-1.6%
Board of Education Services	318	\$24,366	\$24,714	\$23,670	\$23,048	-1.4%	-2.6%
Nonlicensed Employees	136	\$29,811	\$43,945	\$29,379	\$18,481	-11.3%	-37.1%
Travel	580	\$20,621	\$17,196	\$22,131	\$14,507	-8.4%	-34.5%
Licensed Employees	135	\$0	\$0	\$0	\$14,330	NA	NA
Equipment	730	\$390,304	\$111,369	\$111,216	\$12,815	-57.4%	-88.5%
Other Professional and Technical Services	319	\$11,406	\$10,838	\$7,791	\$11,667	0.6%	49.8%
Group Life Insurance	221	\$4,614	\$6,515	\$6,110	\$9,602	20.1%	57.1%
Advertising	540	\$6,705	\$3,661	\$3,283	\$8,672	6.6%	164.2%
Other Employee Benefits	241 - 290	\$6,000	\$6,000	\$6,000	\$6,000	0.0%	0.0%
Periodicals	650	\$3,721	\$8,554	\$9,034	\$5,912	12.3%	-34.6%
Teacher Retirement Fund, Prior to 7-1-95	215	\$6,403	\$6,925	\$9,137	\$5,371	-4.3%	-41.2%
Group Accident Insurance	223	\$3,633	\$3,891	\$5,514	\$5,204	9.4%	-5.6%
Teacher Retirement Fund, After 7-1-95	216	\$2,171	\$2,811	\$6,307	\$3,431	12.1%	-45.6%
Official Bond Premiums	525	\$3,588	\$2,594	\$3,013	\$2,919	-5.0%	-3.1%
Postage and Postage Machine Rental	532	\$1,722	\$2,200	\$3,556	\$2,243	6.8%	-36.9%
Water and Sewage	411	\$37,226	\$82,247	\$72	\$45	-81.4%	-37.5%
Rentals	440	\$12	\$15	\$15	\$15	5.7%	0.0%
Light and Power - Other Than Heating and Cooling	625	\$138,377	\$107,423	\$0	\$0	-100.0%	NA
Heating and Cooling for Buildings - Gas	622	\$13,802	-\$6,395	\$0	\$0	-100.0%	NA
Workers Compensation Insurance	225	\$46,356	\$0	\$0	\$0	-100.0%	NA
Other Communication Services	533 - 539	\$0	\$60	\$64	\$0	NA	-100.0%
Overhead and Operational Total		\$7,637,563	\$7,283,621	\$7,253,385	\$7,711,708	0.2%	6.3%
Non Operational							
Redemption of Principal	831	\$1,912,294	\$1,218,786	\$2,672,937	\$2,584,588	7.8%	-3.3%
Repairs and Maintenance Services	430	\$2,720,228	\$1,593,969	\$232,530	\$1,221,630	-18.1%	425.4%
Equipment	730	\$1,081,076	\$868,140	\$373,933	\$482,663	-18.3%	29.1%
Certified Salaries	110	\$160,581	\$180,003	\$153,593	\$222,055	8.4%	44.6%
Interest	832	\$145,148	\$135,042	\$139,669	\$61,456	-19.3%	-56.0%
Non - Certified Salaries	120	\$85,904	\$64,617	\$74,268	\$56,510	-9.9%	-23.9%
Teacher Retirement Fund, After 7-1-95	216	\$13,006	\$13,375	\$12,930	\$20,494	12.0%	58.5%
Social Security Certified	212	\$12,387	\$13,767	\$11,815	\$16,898	8.1%	43.0%
Insurance	520	\$0	\$0	\$0	\$9,247	NA	NA
Pupil Services	313	\$979	\$2,275	\$0	\$3,587	38.4%	NA

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Dues and Fees	810	\$2,600	\$1,950	\$0	\$2,953	3.2%	NA
Public Employees Retirement Fund	214	\$5,137	\$3,085	\$1,490	\$2,202	-19.1%	47.8%
Social Security Noncertified	211	\$3,709	\$1,901	\$855	\$1,182	-24.9%	38.1%
Teacher Retirement Fund, Prior to 7-1-95	215	\$958	\$1,541	\$1,180	\$787	-4.8%	-33.3%
Data Processing Services	316	\$0	\$0	\$332	\$32	NA	-90.4%
Construction Services	450	\$167,624	\$179,721	\$0	\$0	-100.0%	NA
Other Professional and Technical Services	319	\$253,765	\$133,265	\$0	\$0	-100.0%	NA
Other Technology Hardware	746	\$109	\$0	\$0	\$0	-100.0%	NA
Vehicles	731	\$0	\$5,500	\$0	\$0	NA	NA
Severance/Early Retirement Pay	213	\$0	\$0	\$625	\$0	NA	-100.0%
Student Transportation Services	510	\$483	\$0	\$0	\$0	-100.0%	NA
Non Operational Total		\$6,565,988	\$4,416,939	\$3,676,158	\$4,686,284	-8.1%	27.5%
Grand Total		\$29,090,176	\$25,961,775	\$25,374,227	\$26,645,660	-2.2%	5.0%